

Attributes Used on the Financial Report of the United States Government (Financial Report)

USSGL attributes are one component of detailed data in agency financial systems related to the external reporting financial statements. The FACTS I data table shows the USSGL account balances and the related attribute information captured at the transaction level that support production of the Financial Report. The USSGL crosswalks for the financial statements in OMB Bulletin 97-01, as amended, reference these attributes as a requirement for proper reporting on the particular financial statement line items.

Form and Content Agency Financial Reports

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB Bulletin 97-01, as amended. Refer to Section V: Crosswalks to Standard External Reports.

Attribute Definition Report

This report provides definitions for the attributes associated with each proprietary USSGL account for FACTS I reporting. Starting with the fiscal 2001 reporting cycle, agencies will report adjusted trial balances and selected NOTES amounts in FACTS I with those attributes described in the detailed financial information.

FACTS I USSGL Accounts and Attributes

The USSGL account and related attribute table for fiscal 2002 shows USSGL accounts, account titles and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The table also shows the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values.

Space	This attribute is not reported in FACTS I for the USSGL account.
Y	Yes, report this attribute in FACTS I when this account is submitted. A list of the valid values for each attribute is on the last page of the attribute crosswalk.
Other	In some cases, attributes are filled in with a value other than “Y” or space. For example, Federal NonFederal often appears with an “F” (Federal) in a shaded cell. Shaded attributes show the domain value that FACTS I predefines as appropriate for a specific USSGL account. The FACTS I system will supply shaded attribute values for the designated USSGL accounts.

The FACTS I team will update crosswalks periodically between TFM releases. For the latest information, log onto website **www.fms.treas.gov/cfs/dev**.